## STATE TAX COMMISSION MEETING Monday, October 14, 2019 NON-CONCURRENCE AGENDA

Section 211.154 non-concurrence items. Taxpayer and assessor have been notified that the value will be determined by the State Tax Commission at this meeting.

ARE	ENAC COUNTY; STANDISH TWP.
154-19-0445	FIELDS, JOSHUA

FIELDS, JOSHUA 010-0-024-400-015-02
STANDISH TWP., ARENAC COUNTY REAL PROPERTY
2019 AV from \$0 to \$36,400 TV from \$0 to \$30,155

BAY COUNTY; CITY OF BAY CITY

**154-19-0222** CRUZ ESTATE, ARTHUR F 09-160-022-231-006-00 CITY OF BAY CITY, BAY COUNTY REAL PROPERTY

2019 AV from \$0 to \$18,900 TV from \$0 to \$17,127

BENZIE COUNTY; BLAINE TWP.

**154-19-0405** GRUSS, RALPH E 03-070-022-00

BLAINE TWP., BENZIE COUNTY REAL PROPERTY

2019 AV from \$56,700 to \$7,500 TV from \$50,639 to \$1,439

BENZIE COUNTY; CRYSTAL LAKE TWP.

154-19-0196 MILLS STEVEN LEWIS, WILLIAMS BETTE ANNE 10-05-001-080-10

CRYSTAL LAKE TWP., BENZIE COUNTY REAL PROPERTY

2018 AV from \$119,800 to \$122,100 TV from \$103,936 to \$106,036

CALHOUN COUNTY; BATTLE CREEK CITY

**154-19-0509** SHAW, FRANKLIN E IV 1550-03-351-0

BATTLE CREEK CITY, CALHOUN COUNTY REAL PROPERTY

2019 AV from \$0 to \$98,732 TV from \$0 to \$75,491

CHIPPEWA COUNTY; SAULT STE. MARIE CITY

**154-19-0484** PHELPS, RONALD E 17-051-335-019-00

SAULT STE. MARIE CITY, CHIPPEWA COUNTY

2019 AV from \$0 to \$28,800 TV from \$0 to \$27,932

CD.	HUEARR CALINEY		N¥7		
	CRAWFORD COUNTY; GRAYLING CITY  154-19-0451 MONTGOMERY, DAVID A & LISA A 070-182-013-011-00				
154-19-0451	GRAYLING CITY, O				ROPERTY
	2019 AV from	\$0 to	\$28,800 TV from	\$0 to	
	2019 AV Irom	\$0.10	\$28,800 TV Irom	\$0.10	\$28,800
GEN	NESEE COUNTY; DA	VISON TWP.			
154-19-0197	MARGARET, MAR			05-	19-505-111
	DAVISON TWP., G		JTY		ROPERTY
	2019 AV from	\$0 to	\$41,000 TV from	\$0 to	\$27,959
			ELD CHARTER TWP.	20.05	200 402 25
154-19-0346	INTEGRITY HOME MICHIGAN	HEALTH CAR	E OF NORTHERN	28-05-9	900-402-25
	GARFIELD CHART COUNTY	ER TWP., GRA	ND TRAVERSE	PERSONAL P	ROPERTY
		\$7.500 to	¢0 TV 6	\$7.500 As	<sub>የ</sub> ሰ
	2017 AV from	\$7,500 to \$8,800 to	\$0 TV from \$0 TV from	\$7,500 to \$8,800 to	\$0 \$0
	2018 AV from	\$8,800 10	20 I V HOIII	\$8,800 10	<b>\$</b> 0
154-19-0347	INTEGRITY SKILL	ED CARE INC		28-05-9	900-402-83
	GARFIELD CHARTER TWP., GRAND TRAVERSE COUNTY			PERSONAL P	ROPERTY
	2017 AV from	\$5,000 to	\$0 TV from	\$5,000 to	\$0
	2018 AV from	\$5,800 to	\$0 TV from	\$5,800 to	\$0
P. C	V. 414 GOVENNY DEV	CV. (DEED	TVV		
	HAM COUNTY; DEL	HI CHARTER	TWP.	22.25.05.0	00 047 062
154-19-0394	A C & E RENTALS				90-947-062
	DELHI CHARTER T	•		PERSONAL P	
	2017 AV from	\$300 to	\$0 TV from	\$300 to	\$0
	2018 AV from	\$300 to	\$0 TV from	\$300 to	\$0
154-19-0395	A C & E RENTALS			33-25-05-9	90-947-063
	DELHI CHARTER 7	TWP., INGHAM	I COUNTY	PERSONAL P	
	2017 AV from	\$400 to	\$0 TV from	\$400 to	\$0
	2018 AV from	\$400 to	\$0 TV from	\$400 to	\$0

\$0 TV from

\$0 TV from

33-25-05-90-948-041

\$0

\$0

PERSONAL PROPERTY

\$1,100 to

\$1,100 to

154-19-0396

A C & E RENTALS

2018 AV from

2019 AV from

DELHI CHARTER TWP., INGHAM COUNTY

\$1,100 to

\$1,100 to

ING. 154-19-0482	<i>HAM COUNTY; ME</i> CUSTOM QUALIT		TER TWP.	33-02-02-	90-529-147
134-17-0402	MERIDIAN CHARTER TWP., INGHAM COUNTY			PERSONAL I	
	2019 AV from \$100 to \$0 TV from			\$100 to	\$0
	2017 11 v Hom	φ100 ιο	φοινησιπ	φ100 ισ	ΨΟ
ING	HAM COUNTY; VE	VAY TWP.			
154-19-0229	DEPARTMENT O	F VETERANS A	FFAIRS	33-10-10-27-400-002	
	VEVAY TWP., IN	GHAM COUNT	Y	REAL I	PROPERTY
	2019 AV from	\$0 to	\$61,400 TV from	\$0 to	\$57,403
ION	IA COUNTY; OTIS	CO TWD			
154-19-0498	MOLL, ALVIN	JO IWF.		341-130-008-	.000-060-00
134-17-0470	OTISCO TWP., IO	NIA COUNTY			PROPERTY
	2018 AV from	\$204,100 to	\$201,300 TV from	\$64,435 to	\$63,551
	2019 AV from	\$213,400 to	\$210,500 TV from	\$65,981 to	\$65,076
		,	,	, ,	
	KSON COUNTY; BI		RTER TWP.		
154-19-0365	BOYERS TOOL &				337-001-02
	BLACKMAN CHA	ARTER TWP., JA	CKSON COUNTY		ERSONAL
	2017 177 6	Φ <b>7 7</b> 00 ·	ФО ТТТ С		PROPERTY
	2017 AV from	\$7,700 to	\$0 TV from	\$7,700 to	\$0
154-19-0366	BOYERS TOOL &	DIE INC		900-08-37-	600-003-00
10.17 0000			CKSON COUNTY	PERSONAL PROPERTY	
	2017 AV from	\$32,300 to	\$40,000 TV from	\$32,300 to	\$40,000
		<del>+,-</del>	¥ . • , • • • - · - · - · - · ·	<del>+ )</del>	4 ,
154-19-0367	NORTHWEST TO				301-006-03
	BLACKMAN CHARTER TWP., JACKSON COUNTY IFT PERSON				
					PROPERTY
	2017 AV from	\$678,200 to	\$0 TV from	\$678,200 to	\$0
154-19-0368	NORTHWEST TO		FINC	000 08 43	600-017-30
134-17-0300			CKSON COUNTY	PERSONAL I	
	2017 AV from	\$53,800 to	\$732,000 TV from	\$53,800 to	\$732,000
	201 / 71 v Hom	ψ33,000 ιο	ψ/32,000 T v Hom	ψ33,000 το	ψ132,000
154-19-0377	BOYERS TOOL &	DIE INC		999-08-28-	337-001-01
			CKSON COUNTY	IFT REAL F	
	2017 AV from	\$48,100 to	\$0 TV from	\$47,661 to	\$0

154-19-0378	BOYERS TOOL & DIE INC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$34,200 to \$82,300 TV from	000-08-28-337-001-00 REAL PROPERTY \$34,065 to \$81,726
154-19-0379	JSP INTERNATIONAL LLC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$564,700 to \$0 TV from	999-08-30-101-001-04 IFT REAL PROPERTY \$293,638 to \$0
154-19-0380	JSP INTERNATIONAL LLC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$1,985,700 to \$2,550,400 TV from	000-08-30-101-001-01 REAL PROPERTY \$1,985,700 to \$2,279,338
154-19-0381	PENTAR STAMPING INC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$102,300 to \$0 TV from	999-08-33-326-001-05 IFT REAL PROPERTY \$101,416 to \$0
154-19-0382	PENTAR STAMPING INC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$223,900 to \$326,200 TV from	000-08-33-326-001-02 REAL PROPERTY \$223,524 to \$324,940
154-19-0402	ADVANCED TURNING & MFG INC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$164,200 to \$0 TV from	999-08-32-433-005-42 IFT REAL PROPERTY \$162,685 to \$0
154-19-0403	ADVANCED TURNING & MFG INC, S & J HOLDINGS I BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$343,200 to \$507,400 TV from	LLC 000-08-16-202-001-01 REAL PROPERTY \$343,200 to \$505,885
154-19-0499	PETTY MACHINE & TOOL INC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$188,700 to \$0 TV from	999-08-09-402-002-08 IFT REAL PROPERTY \$161,199 to \$0
154-19-0500	PETTY MACHINE & TOOL INC BLACKMAN CHARTER TWP., JACKSON COUNTY 2017 AV from \$246,900 to \$435,600 TV from	000-08-09-402-002-06 REAL PROPERTY \$245,518 to \$406,717

JACKSON COUNTY; HANOVER TWP.

154-19-0513 PUCKETT, SANDRA L

HANOVER TWP., JACKSON COUNTY

REAL PROPERTY 2019 AV from \$0 to \$148,300 TV from \$0 to \$141,414

KALAMAZOO COUNTY; PORTAGE CITY

BR PORTAGE REAL ESTATE LLC 09901-150-I 154-19-0358

> PORTAGE CITY, KALAMAZOO COUNTY **REAL PROPERTY**

000-17-25-130-069-02

2019 AV from \$0 to \$1,160,000 TV from \$0 to \$1,160,000

KENT COUNTY; COURTLAND TWP.

154-19-0447 BEERS ANDREW, BUTCHER MICHELLE 41-07-28-276-023

> COURTLAND TWP., KENT COUNTY **REAL PROPERTY**

\$193,400 TV from 2019 AV from \$0 to \$0 to \$131,667

LIVINGSTON COUNTY; HARTLAND TWP.

DAMM ESTATE, SANDRA K 4708-27-204-054 154-19-0475

> HARTLAND TWP., LIVINGSTON COUNTY **REAL PROPERTY**

2019 AV from \$0 to \$96,800 TV from \$0 to \$69,339

LIVINGSTON COUNTY; HOWELL CITY

DIAMOND'S STEAK & SEAFOOD 154-19-0448 4717-99-000-103

> HOWELL CITY, LIVINGSTON COUNTY PERSONAL PROPERTY

\$150,000 to \$90,400 TV from 2018 AV from \$150,000 to \$90,400

154-19-0449 CELLO ITALIAN RESTAURANT 4717-99-002-237

> HOWELL CITY, LIVINGSTON COUNTY PERSONAL PROPERTY

> 2018 AV from \$150,000 to \$40,800 TV from \$150,000 to \$40,800

154-19-0450 THE SILVER PIG 4717-99-002-269

> HOWELL CITY, LIVINGSTON COUNTY PERSONAL PROPERTY

> \$6,000 TV from 2017 AV from \$0 to \$0 to \$6,000

> \$150,000 to \$7,600 TV from 2018 AV from \$150,000 to \$7,600

MACKINAC COUNTY; ST. IGNACE TWP.

154-19-0118 GUSTAFSON ESTATE, JOHN THEODORE 49-011-110-011-00

ST. IGNACE TWP., MACKINAC COUNTY **REAL PROPERTY** 

2018 AV from \$0 to \$36,424 TV from \$0 to \$36,368

154-19-0476 154-19-0478	KROGER CO OF CLINTON CHAF 2018 AV from MICHIGAN NEU	CLINTON CHAR F MICHIGAN 528 RTER TWP., MAC \$1,098,600 to UROLOGY ASSO RTER TWP., MAC \$205,400 to	COMB COUNTY \$1,150,200 TV from CIATES PC	PERSONAL 1 \$1,098,600 to	-47-207-320 PROPERTY \$1,150,200 -48-250-238
154-19-0478	CLINTON CHAI 2018 AV from MICHIGAN NEU CLINTON CHAI	RTER TWP., MAC \$1,098,600 to JROLOGY ASSO RTER TWP., MAC	COMB COUNTY \$1,150,200 TV from CIATES PC	PERSONAL 1 \$1,098,600 to	PROPERTY \$1,150,200
154-19-0478	2018 AV from MICHIGAN NEU CLINTON CHAI	\$1,098,600 to JROLOGY ASSO RTER TWP., MAG	\$1,150,200 TV from CIATES PC	\$1,098,600 to	\$1,150,200
154-19-0478	MICHIGAN NEU CLINTON CHAI	JROLOGY ASSO RTER TWP., MAG	CIATES PC	16-11	
	CLINTON CHAI	RTER TWP., MAG			_48_250_238
		,	COMB COUNTY	DEDGOMA	-40-230-230
	2019 AV from	\$205,400 to		PERSONAL	PROPERTY
•			\$233,500 TV from	\$205,400 to	\$233,500
14.00	OLED COLUMN	WARREN COM			
	OMB COUNTY;		DIDDIEG DIG	0.0	01 160 100
		PARTMENT LAU			-01-163-180
		, MACOMB COU		PERSONAL	
	2017 AV from	\$157,644 to		\$157,644 to	\$274,622
	2018 AV from	\$141,951 to	\$254,058 TV from	\$141,951 to	\$254,058
154-19-0465	ARAMARK COI	DDOD A TION		00	-06-926-550
		, MACOMB COU	NTV	PERSONAL 1	
	WARKEN CITT, 2019 AV from	\$21,000 to	\$121,300 TV from	\$21,000 to	\$121,300
	2019 AV IIOIII	\$21,000 10	\$121,300 1 v 110111	\$21,000 to	\$121,300
MIDL	AND COUNTY;	JASPER TWP.			
154-19-0258	BISSELL, TIMO	THY D		56-070-017	-400-013-00
	JASPER TWP., N	MIDLAND COUN	TY	REAL 1	PROPERTY
	2017 AV from	\$417,800 to	\$549,589 TV from	\$417,800 to	\$458,380
	2018 AV from	\$432,500 to	\$586,949 TV from	\$426,573 to	\$468,006
	2019 AV from	\$497,500 to	\$716,252 TV from	\$436,810 to	\$479,238
	/	<b>MONROE CHAI</b>	RTER TWP.		
	BEKTROM FOO				-300-271-12
	MONROE CHAF	RTER TWP., MON		PERSONAL 1	PROPERTY
	2019 AV from	\$85,000 to	\$128,291 TV from	\$85,000 to	\$128,291
MON'	TMORFNCY CO	UNTY; ALBERT	TWP		
	PICKETT, SEAN	•	1,,,1.	60-001-525	-000-049-00
	· · · · · · · · · · · · · · · · · · ·			REAL PROPERTY	
	ALBERT TWP., MONTMORENCY COUNTY				
	2019 AV from	\$0 to	\$76,300 TV from	\$0 to	\$62,464
MUSE	KEGON COUNT	Y; DALTON TWF	).		

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\$0 to \$141,200 TV from

61-07-014-400-0005-00

\$0 to

**REAL PROPERTY** 

\$106,194

CHITTENDEN, JOSHUA D & MELISSA M

DALTON TWP., MUSKEGON COUNTY

2019 AV from

154-19-0495

OAKI AND	COUNTY.	OVEODD	CHARTER TWP.
<i>UAKLAND</i>		<i>UXFUKD</i>	CHAKIEK IWP.

154-19-0372 KINGDOM HOSPITALITY INC, DBA: SULLIVAN'S PUBLIC PO-99-00-015-502

**HOUSE** 

OXFORD CHARTER TWP., OAKLAND COUNTY
2017 AV from \$42,780 to \$152,330 TV from \$42,780 to \$152,330 TV from \$42,780 to \$152,330 2018 AV from \$43,680 to \$135,990 TV from \$43,680 to \$135,990

OAKLAND COUNTY; AUBURN HILLS CITY

**154-19-0416** MEX CORP: PEAS & CARROTS HOSPITALITY 02-99-00-017-036

AUBURN HILLS CITY, OAKLAND COUNTY

2017 AV from \$125,000 to \$375,200 TV from \$125,000 to \$375,200

2018 AV from \$250,000 to \$335,380 TV from \$250,000 to \$335,380

**154-19-0417** LUCERNE INTERNATIONAL INC 02-99-00-017-058

AUBURN HILLS CITY, OAKLAND COUNTY
2017 AV from \$50,000 to \$102,430 TV from \$50,000 to \$102,430

2018 AV from \$51,050 to \$93,420 TV from \$51,050 to \$93,420

OAKLAND COUNTY; HAZEL PARK CITY

**154-19-0374** OAK STREET HEALTH 28-99-00-018-054

HAZEL PARK CITY, OAKLAND COUNTY PERSONAL PROPERTY

2018 AV from \$0 to \$19,870 TV from \$0 to \$19,870

OTSEGO COUNTY; BAGLEY TWP.

**154-19-0504** LAMBERT, DONALD D & SONDRA A 011-710-000-014-00

BAGLEY TWP., OTSEGO COUNTY REAL PROPERTY

2019 AV from \$0 to \$50,500 TV from \$0 to \$46,008

OTTAWA COUNTY; PARK TWP.

**154-19-0442** OVERWAY, JEREMY 70-15-21-480-014

PARK TWP., OTTAWA COUNTY REAL PROPERTY

2019 AV from \$0 to \$90,600 TV from \$0 to \$80,784

SAGINAW COUNTY; RICHLAND TWP.

**154-19-0419** WILLETT PROPERTIES LLC 22-88-8-8522-100

RICHLAND TWP., SAGINAW COUNTY IFT REAL PROPERTY

2018 AV from \$365,100 to \$0 TV from \$365,100 to \$0

154-19-0420	WILLETT PROPERTIES LLC RICHLAND TWP., SAGINAW COUNTY 2018 AV from \$45,200 to \$366,500 TV from	22-12-2-28-0208-000 REAL PROPERTY \$44,924 to \$366,241
STA 154-19-0354	TE ASSESSED COUNTY; STATE OF MICHIGAN PIONEER RAILROAD EQUIPMENT CORP STATE OF MICHIGAN, STATE ASSESSED COUNTY 2019 AV from \$0 to \$8,450 TV from	99-99-99-99-339 PERSONAL PROPERTY \$0 to \$8,450
154-19-0454	COOPERSVILLE & MARNE RAILWAY CO STATE OF MICHIGAN, STATE ASSESSED COUNTY 2019 AV from \$97,000 to \$98,800 TV from	98-99-99-99-005 PERSONAL PROPERTY \$23,856 to \$24,468
154-19-0455	GRAND TRUNK WESTERN RR CO STATE OF MICHIGAN , STATE ASSESSED COUNTY 2019 AV from \$762,436,400 to \$762,436,400 TV from	98-99-99-99-999-010 PERSONAL PROPERTY \$338,536,800 to \$338,587,703
154-19-0456	INDIANA NORTHEASTERN RAILROAD CO STATE OF MICHIGAN , STATE ASSESSED COUNTY 2019 AV from \$395,700 to \$395,700 TV from	98-99-99-99-013 PERSONAL PROPERTY \$244,157 to \$244,132
154-19-0457	LAKE SUPERIOR & ISHPEMING RR CO STATE OF MICHIGAN, STATE ASSESSED COUNTY 2019 AV from \$60,282,850 to \$59,833,550 TV from	98-99-99-99-015 PERSONAL PROPERTY \$19,618,042 to \$19,618,042
154-19-0458	MICHIGAN SOUTHERN RAILROAD CO INC STATE OF MICHIGAN , STATE ASSESSED COUNTY 2019 AV from \$142,400 to \$142,400 TV from	98-99-99-99-017 PERSONAL PROPERTY \$142,101 to \$142,400
154-19-0459	NORFOLK SOUTHERN COMBINED RAILROAD STATE OF MICHIGAN, STATE ASSESSED COUNTY 2019 AV from \$95,609,400 to \$95,100,450 TV from	98-99-99-99-019 PERSONAL PROPERTY \$89,282,911 to \$89,282,911
154-19-0460	SOO LINE RAILROAD STATE OF MICHIGAN, STATE ASSESSED COUNTY	98-99-99-99-999-020 PERSONAL PROPERTY

\$17,062,550 to

\$9,577,171

2019 AV from \$17,062,550 to \$17,062,550 TV from